

vehicles as to them may seem just. For the enforcement of this section, the aldermen may give notice by ordinance at their meeting in June of each year of the amount of license tax fixed on vehicles of each kind, and every person intending to use such vehicle in the city shall report the same to the clerk on or before a day to be fixed in said ordinance, and on payment to the clerk of the amount of license tax fixed on his vehicle or vehicles shall obtain from him a certificate stating the kind and the number of each kind of vehicle he shall be entitled to use: *Provided*, that any person may take a license *pro rata* for any portion of a year not less than three months on such terms as may be fixed by the aldermen. And any person who shall use any such vehicle after the day appointed by the aldermen for procuring the license thereof without having such license, shall be deemed guilty of a misdemeanor, and on conviction before the mayor shall be fined double the amount of his license tax and the costs of action.

Proviso.

Misdemeanor.

Saddle horses  
kept for hire.

5th. Upon every saddle horse kept for hire, a license tax not exceeding five dollars per annum. The license on saddle horses shall be obtained in same manner as is prescribed for vehicles and under the same penalties.

Express compa-  
nies, etc.

6th. Upon every express company, telegraph company or railroad company doing business in the city or having an office therein, a tax not exceeding one per cent. of its gross receipts at that office, and the manager or agent of such company at that office shall, on the first day of June, of each year, or by such other day as the aldermen may appoint, make to the city clerk under oath a return of the amount of the gross receipts at his office for the year ending on the thirty-first day of May preceding: *Provided*, that for the year one thousand eight hundred and eighty-three such return shall only show the amount of gross receipts at such office between the date of the ratification of this act and the thirty-first day of May, one thousand eight hundred and eighty-three. For neglect or refusal of

Proviso.